

## UNITED STATES OF AMERICA COMBINED DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

FILE NO. GK-EIS-1068/ 500593.20060

As a below named inventor, I hereby declare that: my residence, post office address and citizenship are as stated below next to my name; that I verily believe that I am the original, first and sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are named) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

## **HEADPHONES**

The specification of which is attached hereto. Is attached hereto. Is attached hereto. Is attached hereto. Is as United States patent application Serial Number Is as PCT international patent application No. Is and was amended on Is as PCT international patent application No. Is and was amended on Is as PCT international patent application No. Is and was amended on Is as a mended on Is as It as a mended on Is as It as						
COUNTRY	APPLICATION NUMBER		DATE OF FILING (day, month, year)		PRIORITY CLAIMED UNDER 35 U.S.C. § 119	
Germany	102 33 444.7		24 July 2002		YES x NO	
					YESNO	
I heréby appoint REED SMITH LLP and the members of the firm: Lloyd McAulay, Reg. No. 20,423; Jules E. Goldberg, Reg. No. 24,408; Gerald H. Kiel, Reg. No. 25,116; Eugene LeDonne, Reg. No. 35,930; William H. Dippert, Reg. No. 26,723; Michael I. Wolfson, Reg. No. 24,750; Stephen Chin, Reg. No. 39,938; Arthur Dresner, Reg. No. 24,403; Daniel Lent, Reg. No. 44,867; and Harry K. Ahn, Reg. No. 40,243, as attorneys with full power of substitution and revocation to prosecute all business in the Patent & Trademark Office connected therewith and to receive all correspondence.  SEND CORRESPONDENCE TO:  Gerald H. Kiel, Esq.  REED SMITH LLP  599 Lexington Avenue  New York, New York 10022-7650 U.S.A.						
DIRECT TELEPHONE CALLS TO: (212) 521-5400						
I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.						
FULL NAME OF SOLE OR FIRST INVE	INVENTOR'S SIGN	SNATURE C		DATE H , 2003		
RESIDENCE D-31199 Barienrode, Germany			COUNTRY OF	CITIZENSHIP		
POST OFFICE ADDRESS  Morgenstern 1, D-31199 Barienrode, Germany						
FULL NAME OF SECOND INVENTOR (IF ANY)  INVENTOR'S SIGN			ATURE		DATE	
RESIDENCE				COUNTRY OF CITIZENSHIP		
POST OFFICE ADDRESS						